



# Australian Bureau of Statistics

## **1301.0 - Year Book Australia, 2000**

ARCHIVED ISSUE Released at 11:30 AM (CANBERRA TIME) 25/01/2000

### **IMPLEMENTATION OF SYSTEM OF NATIONAL ACCOUNTS 1993 (SNA93) IN GOVERNMENT FINANCE STATISTICS**

A number of changes have been incorporated into government finance statistics relating to the implementation of the new international statistical standard, the SNA93. These changes are outlined below.

#### **DEFENCE CAPITAL EXPENDITURE**

SNA93 requires the purchase of defence capital assets to be shown as capital expenditure, with the qualification that weapons delivery systems and weapons platforms be treated as current consumption. This is an important qualification, since weapons platforms (aeroplanes, ships, etc.) are often the dominant component of defence capital expenditure. Under AAS31 however, the acquisition of capital assets is treated the same irrespective of the purpose for which they are acquired.

For the purposes of GFS, the ABS has adopted the AAS31 treatment, while the Australian System of National Accounts will be based on the SNA93 treatment. There is no difference in the net lending measure between these two sets of statistics. However, there are differences between the equivalent current or operating balances. This item affects only the Commonwealth.

#### **SOCIAL TRANSFERS IN KIND**

Pharmaceutical benefits, rental subsidies, low cost or free transport for school children and social security recipients, and reduced utility charges, were formerly treated as personal benefit payments. As such, these formed part of current transfers from government to households.

SNA93 regards such payments as social benefits in kind and includes them in government final consumption expenditure. The ABS has reclassified pharmaceutical benefits and other social benefits in kind from personal benefits to general government final consumption expenditure to meet the new standard. This reclassification has not changed total outlays or the deficit.

#### **REGULATORY FEES**

The concept of compulsory or regulatory fees is not used in SNA93. Where general government units undertake some work in return for a fee, the fee is treated as sales of goods and services (i.e. as user charges). However, where the level of the fee is out of all proportion to any work performed or if no work is performed, the fee is treated as a tax.

To meet this requirement, the ABS has reclassified all regulatory fees to user charges.

#### **FINES**

SNA93 treats fines as other current transfers and not part of a broader taxes, fees and fines category. Because of this, the ABS has reclassified fines to other current revenue.

## TAXES

Drivers' licences are treated in SNA93 as sales of government services and have therefore been reclassified to user charges.

---

This page last updated 24 September 2007

© Commonwealth of Australia

All data and other material produced by the Australian Bureau of Statistics (ABS) constitutes Commonwealth copyright administered by the ABS. The ABS reserves the right to set out the terms and conditions for the use of such material. Unless otherwise noted, all material on this website – except the ABS logo, the Commonwealth Coat of Arms, and any material protected by a trade mark – is licensed under a Creative Commons Attribution 2.5 Australia licence